

P93000005841

LAW OFFICES OF
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TODD S. PAYNE

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October 3, 1997

Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

Re: Merger of Hilkar Investments, Inc. with Hilkar Consulting, Inc.

To whom it may concern:

Enclosed are the original Articles of Merger and two copies for the merger of Hilkar Investments, Inc. and Hilkar Consulting, Inc. along with a check for \$78.75 (\$35.00/party + \$8.75 for certificate of status for the merged corporation).

Please return the above to the undersigned. Thank you in advance.

Very truly yours,



TODD S. PAYNE
For the Firm

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 OCT -9 PM 2:08

Encl.

TSP/sdg

400002315884--9
-10/09/97--01047--008
*****78.75 *****78.75

merger
sf

ARTICLES OF MERGER
Merger Sheet

MERGING:

HILKAR INVESTMENTS, INC., a FL Corp., #F68421

INTO

HILKAR CONSULTING, INC., a Florida corporation, P93000005841

File date: October 9, 1997

Corporate Specialist: Susan Payne

ARTICLES OF MERGER

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

97 OCT -9 PM 2: 08

THESE ARTICLES OF MERGER are adopted this 1 day of Oct., 1997, by the undersigned, as the President of each of HILKAR CONSULTING, INC., a Florida corporation (hereinafter referred to as "HCI" or "Surviving Corporation"), and HILKAR INVESTMENTS, INC., a Florida corporation (hereinafter referred to as "HII" or "Merging Corporation").

ARTICLE I

PLAN OF MERGER

1.01 Plan of Merger. On the effective date of this merger, HII and the HCI will merge under Florida Statute 607.1101 with the HCI to be the surviving corporation. The manner and basis of converting the shares of the Merging Corporation into shares of the Surviving Corporation is as follows:

(a) Each share of the 10/100 dollar (\$.10) par value common stock of HII issued and outstanding on the effective date of the merger shall be converted into ten shares of 01/100 dollar (\$.01) par value common stock of HCI for a total of Five Thousand (5,000) shares of 01/100 dollar (\$.01) par value common stock of HCI, which shares of common stock of the Surviving Corporation shall thereupon be issued and outstanding, in addition to the previously issued and outstanding common stock. However, in no event shall fractional shares of the surviving corporation be issued. In lieu of the issuance of fractional shares to which any holder of the common stock of the absorbed corporation would otherwise be entitled as a result of the conversion, a payment in cash shall be made equal to the value of such fraction, based on the market value of the common stock on the effective date of the merger.

(b) The conversion shall be effected as follows: After the effective date of the merger, each holder of certificates for shares of common stock in the Merging Corporation shall surrender them to the Surviving Corporation or its duly appointed agent, in such manner as the Surviving Corporation shall legally require. On receipt of such share certificates, the Surviving Corporation shall issue and exchange therefor certificates for shares of common stock in the Surviving Corporation, representing the number of shares of such stock to which such holder is entitled as provided above. The Surviving Corporation shall issue to an agent for the holders otherwise entitled to fractional share interests, a certificate for the number of whole shares representing the aggregate of such fractional share interests, and the agent shall sell such whole shares and pay over the proceeds to the shareholders entitled thereto in proportion to their fractional share interests.

(c) Holders of certificates of common stock of the Merging Corporation shall not be entitled to dividends payable on shares of stock in the surviving corporation until certificates have been issued to such shareholders. Thereafter, each such shareholder shall be entitled to receive any dividends on shares of stock of the Surviving Corporation issuable to them hereunder which may have been declared and paid between the effective date of the merger and the issuance to such shareholders of the certificate for his or her shares in the Surviving Corporation.

ARTICLE II

EFFECTIVE DATE

2.01 Effective Date. The effective date of the merger of the Merging Corporation into the Surviving Corporation shall be the date of filing of these Articles with the Secretary of State of Florida.

ARTICLE III

SHAREHOLDER APPROVAL

3.01 Shareholder Approval. The shareholders of each of the corporations that are party to this merger has voted to approve the plan of merger described in Section 1.01 above.

ARTICLE IV

DATE OF ADOPTION OF PLAN OF MERGER

4.01 Date of Adoption. Each of the corporations as parties to the plan of merger described above in Section 2.01 adopted such plan of merger on the dates indicated below:

Corporation:

HCI
HII

Date of Adoption:

9-30-97

9-30-97

IN WITNESS WHEREOF, the undersigned has executed these ARTICLES OF MERGER on the date set forth above.

HILKAR CONSULTING, INC.:

By: Herbert J. Spiegel
Name: Herbert J. Spiegel
Title: President

ATTEST:

Herbert J. Spiegel
Secretary

[Corporate Seal]

HILKAR INVESTMENTS, INC.:

By: Herbert J. Spiegel
Name: Herbert J. Spiegel
Title: President

ATTEST:

Herbert J. Spiegel
Secretary

[Corporate Seal]

PLAN OF MERGER

This PLAN OF MERGER is dated this 1 day of oct, 1997 by and between HILKAR CONSULTING, INC. (hereinafter "HCI"), the surviving corporation, and HILKAR INVESTMENTS, INC., (hereinafter "HII"), the absorbed corporation.

STIPULATIONS

1. HCI is a corporation organized and existing under the laws of the State of Florida, with its principal office at 7550 SW 42nd Court, Davie, Florida, 33314.
2. HCI has a capitalization of One Million (1,000,000) authorized shares of 01/100 dollar (\$.01) par value common stock of which twenty thousand (20,000) shares are issued and outstanding.
3. HII is a corporation organized and existing under the laws of the State of Florida with its principal office at 7550 SW 42nd Court, Davie, Florida, 33314.
4. HII has a capitalization of Five Hundred (500) authorized shares of 10/100 dollar (\$.10) par value common stock of which Five Hundred (500) shares are issued and outstanding.
5. The boards of directors of the constituent corporations deem it desirable and in the best business interests of the corporations and their shareholders that they be merged into a single corporation pursuant to the provisions of Sections 607.1101 *et seq.* of the Florida Business Corporation Act in order that the transaction qualify as a "reorganization" within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1954, as amended.

In consideration of the mutual covenants, and subject to the terms and conditions hereafter set forth, the constituent corporations agree as follows:

Section 1. Merger. HII shall merge with and into HCI which shall be the surviving corporation.

Section 2. Terms and Conditions. On the effective date of the merger, the separate existence of the absorbed corporation shall cease, and the surviving corporation shall succeed to all the rights, privileges, immunities, and franchises, and all the property, real, personal, and mixed of the absorbed corporation, without the necessity for any separate transfer. The surviving corporation shall thereafter be responsible and liable for all liabilities and obligations of the absorbed corporation, and neither the rights of creditors nor any liens on the property of the absorbed corporation shall be impaired by the merger.

Section 3. Conversion of Shares. The manner and basis of converting the shares of the absorbed corporation into shares of the surviving corporation is as follows:

(a) Each share of the 10/100 dollar (\$.10) par value common stock of HII issued and outstanding on the effective date of the merger shall be converted into ten shares of 01/100 dollar (\$.01) par value common stock of HCI for a total of Five Thousand (5,000) shares of 01/100 dollar (\$.01) par value common stock of HCI, which shares of common stock of the surviving corporation shall thereupon be issued and outstanding, in addition to the previously issued and outstanding common stock. However, in no event shall fractional shares of the surviving corporation be issued. In lieu of the issuance of fractional shares to which any holder of the common stock of the absorbed corporation would otherwise be entitled as a result of the conversion, a payment in cash shall be made equal to the value of such fraction, based on the market value of the common stock on the effective date of the merger.

(b) The conversion shall be effected as follows: After the effective date of the merger, each holder of certificates for shares of common stock in the absorbed corporation shall surrender them to the surviving corporation or its duly appointed agent, in such manner as the surviving corporation shall legally require. On receipt of such share certificates, the surviving corporation shall issue and exchange therefore certificates for shares of common stock in the surviving corporation, representing the number of shares of such stock to which such holder is entitled as provided above. The surviving corporation shall issue to an agent for the holders otherwise entitled to fractional share interests, a certificate for the number of whole shares representing the aggregate of such fractional share interests, and the agent shall sell such whole shares and pay over the proceeds to the shareholders entitled thereto in proportion to their fractional share interests.

(c) Holders of certificates of common stock of the absorbed corporation shall not be entitled to dividends payable on shares of stock in the surviving corporation until certificates have been issued to such shareholders. Thereafter, each such shareholder shall be entitled to receive any dividends on shares of stock of the surviving corporation issuable to them hereunder which may have been declared and paid between the effective date of the merger and the issuance to such shareholders of the certificate for his or her shares in the surviving corporation.

Section 4. Changes in Articles of Incorporation. The articles of incorporation of the surviving corporation, shall continue to be its articles of incorporation following the effective date of the merger.

Section 5. Changes to Bylaws. The bylaws of the surviving corporation, HCI , shall continue to be its bylaws following the effective date.

Section 6. Directors and Officers. The directors and officers of the surviving corporation, , on the effective date of the merger shall continue as the directors and officers of the surviving corporation for the full unexpired terms of their offices and until their successors have been elected or appointed and qualified.

Section 7. Prohibited Transactions. Neither of the constituent corporations shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except that the absorbed and surviving corporations may take all action necessary or appropriate under the laws of the State of Florida to consummate this merger.

Section 8. Approval by Shareholders. This plan of merger shall be submitted for the approval of the shareholders of the constituent corporations in the manner provided by the applicable laws of the State of Florida.

Section 9. Effective Date of Merger. The effective date of this merger shall be at the date when articles of merger are filed by the Florida Department of State.

Section 10. Abandonment of Merger. This plan of merger may be abandoned by action of the board of directors of either the surviving or the absorbed corporation at any time prior to the effective date on the happening of either of the following events.

(a) If the merger is not approved by the stockholders of either the surviving or the absorbed corporation on or before Dec. 31, 1997; or

(b) If, in the judgment of the board of directors of either the surviving or the absorbed corporation, the merger would be impracticable because of the number of dissenting shareholders asserting appraisal rights under the laws of the State of Florida.

Section 11. Execution of Agreement. This plan of merger may be executed in any number of counterparts, and each such counterpart shall constitute an original instrument.

Executed on behalf of the parties by their officers, sealed with their corporate seals, and attested by their respective secretaries pursuant to the authorization of their respective boards of directors on the date first above written.

Hilkar Consulting, Inc.

BY: Herbert J. Spiegel

NAME: Herbert J. Spiegel

TITLE: President

ATTEST:

Toby Spiegel

Secretary

[Corporate Seal]

Hilkar Investments, Inc.

BY: Herbert J. Spiegel

NAME: Herbert J. Spiegel

TITLE: President

ATTEST:

Toby Spiegel

Secretary

[Corporate Seal]

ACTION OF THE BOARD OF DIRECTORS OF HILKAR INVESTMENTS, INC.

**Resolutions Authorizing the Adoption of a
Plan of Merger**

The undersigned, constituting all of the duly elected members of the Board of Directors of HILKAR INVESTMENTS, INC., a Florida corporation (the "Corporation") hereby adopt and approve the resolutions set forth below:

WHEREAS, there has been presented to and discussed at this meeting of the Board of Directors of the Corporation, a proposed plan providing for the merger of the corporation with HILKAR CONSULTING, INC., a copy of which plan the Secretary is hereby directed to insert in the minute book of the corporation immediately following the minutes of this meeting; and

WHEREAS, it is deemed in the best business interest of the Corporation and its shareholders that this Corporation merge according to the terms of such plan; it is

RESOLVED, that the merger of this Corporation with HILKAR CONSULTING, INC., and the terms and conditions of the proposed plan for carrying such merger into effect are hereby adopted and approved;

FURTHER RESOLVED, that the appropriate officers of this corporation are hereby authorized and directed to execute all documents and to take all actions they may deem necessary or advisable to carry out and accomplish the purposes of this resolution.

30 IN WITNESS WHEREOF, the undersigned have executed this Board of Directors Action this day of Sept, 1997.

DIRECTORS:

Herbert Spiegel
Herbert Spiegel

Toby Spiegel
Toby Spiegel

Hilary Spiegel
Hilary Spiegel

Karen Kurokawa
Karen Kurokawa

HILKAR INVESTMENTS, INC.

**Shareholders' Written Consent
Adopting Plan of Merger**

We, the undersigned, being the shareholders of HILKAR INVESTMENTS, INC., a Florida corporation, and owning and being entitled to vote the number of shares set forth opposite his name below, hereby approve and consent to the adoption of the attached plan of merger of the corporation with HILKAR CONSULTING, INC., a Florida corporation.

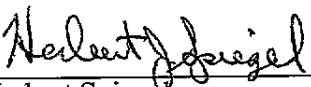
Executed by each of the undersigned on the date set forth opposite his or her name, below.

<u>Name of Stockholder</u>	<u>Signature</u>	<u>Number of Shares Owned</u>	<u>Date of Signing</u>
Herbert J. Spiegel	<u>Herbert J. Spiegel</u>	250	<u>9-30-97</u>
Toby Spiegel	<u>Toby Spiegel</u>	250	<u>9-30-97</u>

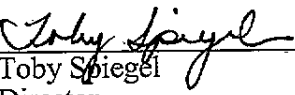
WAIVER OF NOTICE OF
MEETING OF THE BOARD OF DIRECTORS OF
HILKAR INVESTMENTS, INC.

We, the undersigned, Directors of HILKAR INVESTMENTS, INC., do hereby waive all notice of the time and place of the meeting of the Board of Directors of said corporation on the 30 day of Sept, 1997, for the purpose of conducting whatever business may lawfully come before the meeting.


DATED this 30 day of Sept, 1997.



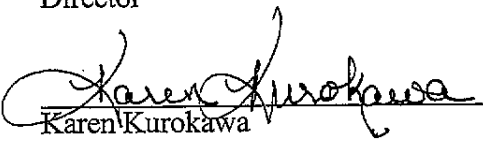
Herbert Spiegel
Director



Toby Spiegel
Director



Hilary Spiegel
Director



Karen Kurokawa
Director

HILKAR CONSULTING, INC.

**Shareholders' Written Consent
Adopting Plan of Merger**

We, the undersigned, being the shareholders of HILKAR CONSULTING, INC., a Florida corporation, and owning and being entitled to vote the number of shares set forth opposite his name below, hereby approve and consent to the adoption of the attached plan of merger of the corporation with HILKAR INVESTMENTS, INC., a Florida corporation.

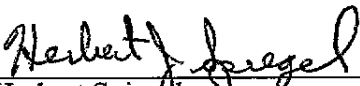
Executed by each of the undersigned on the date set forth opposite his or her name, below.

<u>Name of Stockholder</u>	<u>Signature</u>	<u>Number of Shares Owned</u>	<u>Date of Signing</u>
Herbert J. Spiegel	<u>Herbert J. Spiegel</u>	15,000	<u>7-30-97</u>
Toby Spiegel	<u>Toby Spiegel</u>	5,000	<u>7-30-97</u>

WAIVER OF NOTICE OF
MEETING OF THE BOARD OF DIRECTORS OF
HILKAR CONSULTING, INC.

We, the undersigned, Directors of HILKAR CONSULTING, INC., do hereby waive all notice of the time and place of the meeting of the Board of Directors of said corporation on the 30 day of Sept, 1997, for the purpose of conducting whatever business may lawfully come before the meeting.

DATED this 30 day of Sept, 1997.



Herbert Spiegel
Director



Toby Spiegel
Director

ACTION OF THE BOARD OF DIRECTORS OF HILKAR CONSULTING, INC.

**Resolutions Authorizing the Adoption of a
Plan of Merger**

The undersigned, constituting all of the duly elected members of the Board of Directors of HILKAR CONSULTING, INC., a Florida corporation (the "Corporation") hereby adopt and approve the resolutions set forth below:

WHEREAS, there has been presented to and discussed at this meeting of the Board of Directors of the Corporation, a proposed plan providing for the merger of the corporation with HILKAR INVESTMENTS, INC., a copy of which plan the Secretary is hereby directed to insert in the minute book of the corporation immediately following the minutes of this meeting; and

WHEREAS, it is deemed in the best business interest of the Corporation and its shareholders that this corporation merge according to the terms of such plan; it is

RESOLVED, that the merger of this corporation with HILKAR INVESTMENTS, INC., and the terms and conditions of the proposed plan for carrying such merger into effect are hereby adopted and approved; and be it

FURTHER RESOLVED, that the appropriate officers of this corporation are hereby authorized and directed to execute all documents and to take all actions they may deem necessary or advisable to carry out and accomplish the purposes of this resolution.

20 IN WITNESS WHEREOF, the undersigned have executed this Board of Directors Action this day of Sept, 1997.

DIRECTORS:

Herbert J. Spiegel
Herbert Spiegel

Toby Spiegel
Toby Spiegel

ACTION OF THE BOARD OF DIRECTORS OF HILKAR CONSULTING, INC.

Resolutions Authorizing Change of Address of Registered Agent

The undersigned, constituting all of the duly elected members of the Board of Directors of HILKAR CONSULTING, INC., a Florida corporation (the "Corporation") hereby adopt and approve the resolutions set forth below:

WHEREAS, there has a change in the registered agent's address; and

WHEREAS, it is deemed in the best business interest of the Corporation and its shareholders that the Secretary of the State of Florida be notified of the change of address of the registered agent; it is

RESOLVED, that the President be authorized to take all necessary action and complete all forms to effect notification of the change of address of the registered agent.

30 IN WITNESS WHEREOF, the undersigned have executed this Board of Directors Action this day of Sept., 1997.

DIRECTORS:

Herbert Spiegel
Herbert Spiegel

Toby Spiegel
Toby Spiegel